

Sales of newspapers and magazines are not subject to sales tax in Illinois. See 86 Ill. Adm. Code 130.2105. (This is a GIL.)

November 3, 1999

Dear Ms. Xxxxx:

This letter is in response to your letter dated August 20, 1999 that we received on September 3, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

In looking over my billing for the subscription to your magazine I find a charge for Illinois sales tax. I know my state does not charge sales tax on magazines, newspapers and periodicals. To verify this, I checked with the Illinois Department of Revenue.

The \$1.31 involved in my billing does not seem like much. However if you sell subscriptions to 50,000 (conservative estimate) customers in this state, and collect \$1.31 from each of them, it amounts to a \$65,500 rip-off of the people of Illinois.

When I send payment for my subscription I am deducting \$1.31. Also I am sending a copy of this letter to the Illinois Department of Revenue (perhaps they will bill you) and another copy to the editor of my local newspaper.

Enclosed is a copy of 86 Ill. Adm. Code 130.2105 concerning Sellers of Newspapers, Magazines, Books, Sheet Music and Phonograph Records, and their suppliers. Please note sales of magazines are not subject to sales tax, Section 130.2105(a)(2).

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Karl W. Betz  
Associate Counsel

KWB:msk  
Enc.